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ACCEPTED

2005-6-05

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CHIEF OF STAFF

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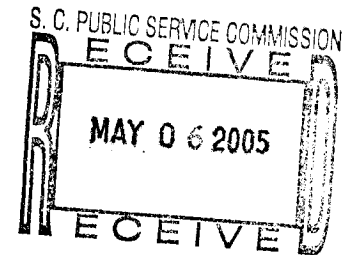
POSTED
05/05/05

KATIE C. MORGAN
DIRECTOR

TELECOMMUNICATIONS, TRANSPORTATION, WATER/WASTEWATER

May 3, 2005

Mr. Charles Terreni
Chief Clerk/Administrator
Public Service Commission of South Carolina
P.O. Drawer 11649
Columbia, South Carolina 29211



IN RE: Docket No. 2005-26-C - Joint Application of MCG Capital Corporation, IDS Telecom Corp. and IDS Telecom, LLC for Authority to Complete an Assignment of Assets and to Grant Authority to IDS Telecom Corp. to provide Local Exchange and Interexchange services, for Alternative Regulation First Granted in Docket No. 95-661-C and for Flexible Regulations First Granted in Docket No. 1997-467-C

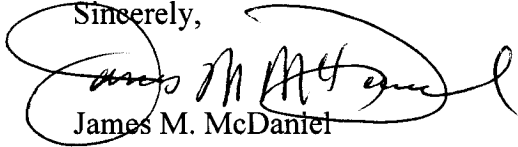
Dear Mr. Terreni:

The Office of Regulatory Staff has reviewed the referenced Application. Our review indicates that the IDS Telecom Corp. and IDS Telecom, LLC have common ownership. In addition, as part of the Application, IDS Telecom Corp. will adopt the tariffs of IDS Telecom, LLC.

After review of the Application, supporting Exhibits and the Testimony of Larry Seab submitted in support of the Application, ORS concludes that the approval of the Application would appear seamless to customers. Thus, ORS has no objections to the Commission's consideration and approval of this joint Application on an expedited basis.

Should you have any questions concerning this matter, please advise.

Sincerely,

A handwritten signature in black ink, appearing to read "James M. McDaniel", is written over a large, loopy circular flourish.

James M. McDaniel
Program Manager - Telecommunications
Office of Regulatory Staff

C: Florence Belser, General Counsel
Katie C. Morgan, Director, Telecommunication, Transportation, Water & Wastewater
John J. Pringle, Esquire